

# SIKKIM



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 14<sup>th</sup> March, 2022**

**No. 104**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 23/2021-GST/SIKKIM**

**Date: 1<sup>st</sup> June, 2021**

## **NOTIFICATION**

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Sikkim Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Sikkim in the Finance Department, No.13/2020 – State Tax, dated the 21<sup>st</sup> March, 2020, namely:—

In the said notification, in the first paragraph, after the words “notifies registered person, other than”, the words “a government department, a local authority,” shall be inserted.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**

